

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
Room N-1058, IGCN – 100 North Senate
Indianapolis, IN 46204

ORDER 1024675

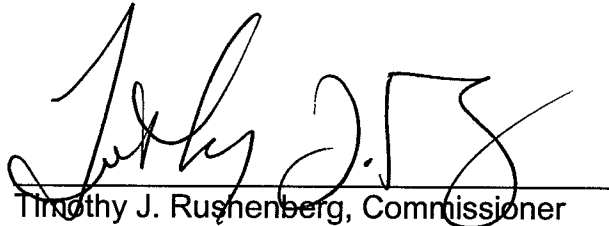
**IN THE MATTER OF THE REQUEST OF
SMITH GREEN COMMUNITY SCHOOL CORPORATION, NOBLE & WHITLEY COUNTY
DUE TO TRANSPORTATION OPERATION APPEAL.**

The Department of Local Government Finance has reviewed your appeal for an excessive levy for an increase due to School Transportation in the amount of \$126,961. After a review of the petition and a recommendation of the Local Property Tax Control Board, pursuant to IC 6-1.1-19-4.1 and IC 20-46-4-10, and in consideration of all evidence provided, the Department of Local Government Finance finds as follows:

Modified Approval:

The excessive levy appeal for Smith-Green Community School Corporation, Noble & Whitley County, due to School Transportation in the amount of \$125,734. Due to the impact of the cost of fuel in 2008 on the 2009 budgets, the Department has used a three-year growth average to calculate your qualification of the Transportation Levy Appeal. Please note that the Department has approved the lesser of the requested or qualified amount. A form showing the exact calculations is attached.

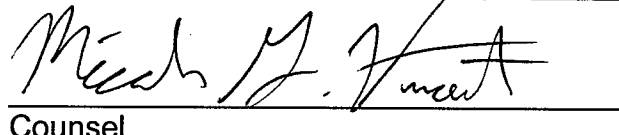
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Timothy J. Rushenberger, Commissioner

STATE OF INDIANA
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I, Micah G. Vincent, Counsel for the Department of Local Government Finance, hereby certify that the above is an order of the Commissioner of the Department of Local Government Finance made this date in the above-entitled matter and that the Commissioner has personally signed the same under his statutory authority.

WITNESS MY HAND AND SEAL of this Department on this 9th day of February, 2009.


Counsel

Transportation Appeal Worksheet

Unit Name: Smith-Green Community Schools

2008 Maximum Levy \$1,632,911

Actual Expenditures 2005 = \$340,051

Actual Expenditures 2006 = \$350,460

Actual Expenditures 2007 = \$371,502

Certified Budget 2008 = \$468,200

Actual Expenditures 2006	\$350,460	
Divided by	-----	0.0306
Actual Expenditures 2005	\$340,051	
Actual Expenditures 2007	\$371,502	
Divided by	-----	0.0600
Actual Expenditures 2006	\$350,460	
Actual Expenditures 2008	\$468,200	
Divided by	-----	0.2603
Actual Expenditures 2007	\$371,502	

Average of 3 years

0.1170

Percent of appeal school qualifies for 0.0770
(Percent of appeal unit qualifies for is equal to Average of 3 years minus .04 for growth factor.)

Amount of appeal school qualifies for \$125,734